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STATUTORY INSTRUMENTS

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**1992 No. 1617**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No.2) Regulations 1992**

<i>Made</i>	- - - -	<i>6th July 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th July 1992</i>
<i>Coming into force</i>	- -	<i>1st August 1992</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 19(2) of the Value Added Tax Act 1983<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No.2) Regulations 1992 and shall come into force on 1st August 1992.

2. The Value Added Tax (General) Regulations 1985<sup>(2)</sup> shall be amended as follows.

3. In regulation 46, for paragraph (d) there shall be substituted the following:

“(d) the goods—

- (i) were owned by him at the time of exportation and have remained his property, or
- (ii) were owned by him at the time of exportation and have been returned after rejection by an overseas customer or because it was not possible to deliver them to an overseas customer, or
- (iii) have been returned from the continental shelf; and”.

4. In regulation 47(1), for sub-paragraph (a) there shall be substituted the following:

“(a) in the case of a motor car—

- (i) it was supplied in or imported into the United Kingdom before its export, and any purchase tax or tax due on that supply or importation was paid and neither has been, nor will be, refunded or deducted, and
- (ii) it was not exported free of tax by reason of the zero-rating provisions of subsections (6) and (7) of section 16 of the Act or regulations made thereunder or free of purchase tax;”.

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(1) 983 c.55; section 48(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.

(2) S.I. 1985/886; relevant amending instruments are S.I. 1987/1916 and 1988/2108.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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New King's Beam House 22 Upper Ground  
London SE1 9PJ  
6th July 1992

*E. Woods*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations which come into force on 1st August 1992 amend two of the provisions of the Value Added Tax (General) Regulations 1985 (S.I.1985/886) dealing with returned goods (regulations 46 and 47).

Regulation 3 modifies condition in regulation 46—that the goods have remained the property of the taxable person who exported them—by allowing relief where goods are returned after rejection by an overseas customer or because it was not possible to deliver them.

Regulation 4 makes clear, for the avoidance of doubt, that in regulation 47 it is a condition for relief from tax on the re-importation of a motor car that the car has not previously been relieved from tax on its export.